



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-19-060 "Emergency service levy"**

Date last reviewed: **September 1998**

Current Reviewer: **Kim M. Qually**

Date current review completed: **December 26, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

**1. Briefly describe the subject matter of the rule(s):**

**WAC 458-19-060 describes an emergency medical service levy – its purpose, how it is approved, how it is calculated, and the levy limit. It explains the differences between a countywide EMS levy and an EMS levy of a taxing district other than a county.**

**2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
<b>X</b>		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated
	<b>X</b>	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?



	<b>X</b>	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?
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If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**The “106%” levy limit mentioned throughout this rule was invalidated by the passage of Referendum 47 (1997) and Initiative 747 (2001). Additionally, the length of the term of the different types of levies has been statutorily changed and needs to be corrected in the rule. The rule needs to be updated so that it reflects current law.**

**3. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner. **None**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.52.043 “Limitations upon regular property tax levies;” and  
RCW 84.52.069 “Emergency medical care and service levies.”**

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs):

**AGO 1993 No. 7 “Taxation--Property--Districts--Medical Aid-- Applicability of the 106 percent limit to levy for emergency medical care”**

Other Documents: **None**

**5. Review Recommendation:**

**X** **Amend**



- \_\_\_\_\_ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- \_\_\_\_\_ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- \_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

**This rule needs to be revised so that it reflects current law. Changes made by Referendum 47 and Initiative 747, as well as structural changes in the levy themselves, need to be incorporated into a revised and updated rule.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4